TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2198 - HB 2266

March 2, 2022

SUMMARY OF BILL: Removes the Canadian Football League as an eligible major league football franchise that may hold a lease on a sports facility and allow the municipality to be reimbursed by the state for state sales tax revenue derived from the sale of admissions to all events occurring at the sports facility, in addition to the sale of food, drinks, merchandise, parking, and all related services sold on the premises of the sports facility during an event.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

• The Canadian Football League no longer operates in the United States; therefore, any fiscal impact to state or local government is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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